

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Danica Medic
DOCKET NO.: 04-20815.001-R-1 & 04-20815.002-R-1
PARCEL NO.: 13-07-321-016-0000 & 13-07-321-017-0000

The parties of record before the Property Tax Appeal Board are Danica Medic, the appellant, by attorney Frederick L. Malinowski of the Law Offices of Frederick L. Malinowski, PC, Palatine; and the Cook County Board of Review.

The subject property is improved with a one-story single family dwelling of masonry exterior construction that contains 1,216 square feet of living area. The subject property has central air conditioning and a two-car detached garage. The dwelling is approximately 45 years old and is located on a site that contains 3,125 square feet in Harwood Heights, Norwood Park Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. The appellant submitted documentation disclosing the subject property was purchased in October 2002 for a price of \$228,000. The appellant indicated the subject had a total assessment of \$28,334, which reflects a market value of approximately \$283,625 using the 2004 three year median level of assessments for Cook County Real Property Assessment Ordinance class 2 property of 9.99% as determined by the Illinois Department of Revenue.

The appellant also provided descriptions and assessment data on four comparables to demonstrate the subject was being inequitably assessed. The comparables were improved with single family dwellings that ranged in size from 1,240 to 1,554 square

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

Docket No.	Parcel No.	Land	Impr.	Total
04-20815.001-R-1	13-07-321-016-0000	\$3,624	\$7,776	\$11,400
04-20815.002-R-1	13-07-321-017-0000	\$3,624	\$7,776	\$11,400

Subject only to the State multiplier as applicable.

feet and in age from 49 to 75 years old. These properties had improvement assessments that ranged from \$12,925 to \$22,998 or from \$10.42 to \$14.82 per square foot of living area. The subject had an improvement assessment \$21,086 or \$17.34 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$22,800.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued in part overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The appellant submitted evidence disclosing the subject property was purchased in October 2002 for a price of \$228,000. The subject's total assessment of \$28,334 reflects a market value of approximately \$283,625 using the 2004 three year median level of assessments for Cook County Real Property Assessment Ordinance class 2 property of 9.99% as determined by the Illinois Department of Revenue. The Board finds the subject's assessment is excessive in light of the October 2002 sale.

The appellant also argued assessment inequity. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is also warranted on this basis.

The appellant provided information on four assessment comparables. These properties had improvement assessments that

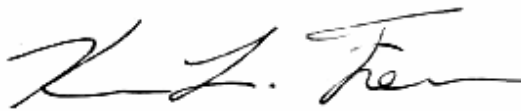
ranged from \$12,925 to \$22,998 or from \$10.42 to \$14.82 per square foot of living area. The subject had an improvement assessment \$21,086 or \$17.34 per square foot of living area, which is above the range established by the comparables. The Board finds this evidence demonstrates the subject's improvement assessment is excessive.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the arguments set forth by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's request.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for

the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.